

House Bill 2549

Sponsored by Representatives DIEHL, ELMER, SMITH G (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act lets pharmacists get an income tax credit if they work in rural areas. (Flesch Readability Score: 73.1).

Expands the rural health care income tax credit to include pharmacist services performed in rural communities. Directs the Office of Rural Health to establish criteria for certifying pharmacists as eligible for the credit.

Applies to tax years beginning on or after January 1, 2026.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to rural health care tax credits; creating new provisions; amending ORS 315.616 and
3 315.619; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 315.616, as amended by section 47a, chapter 73, Oregon Laws 2024, is
6 amended to read:

7 315.616. [*A resident or nonresident individual who is certified as eligible under ORS 442.561,*
8 *442.562, 442.563 or 442.564, and is licensed as a physician under ORS chapter 677, licensed as a phy-*
9 *sician associate under ORS 677.505 to 677.525, licensed as a nurse practitioner under ORS 678.375 to*
10 *678.390, licensed as a certified registered nurse anesthetist as defined in ORS 678.010, licensed as a*
11 *dentist under ORS chapter 679 or licensed as an optometrist under ORS 683.010 to 683.340 is entitled*
12 *to the tax credit described in ORS 315.613 even if not a member of the hospital medical staff if the*
13 *Office of Rural Health certifies that the individual:]*

14 [(1) *Is engaged for at least 20 hours per week, averaged over the month, during the tax year in a*
15 *rural practice; and]*

16 [(2)(a) *If a physician or a physician associate, can cause a patient to be admitted to the hospital;]*

17 [(b) *If a certified registered nurse anesthetist, is employed by or has a contractual relationship with*
18 *one of the hospitals described in ORS 315.613 (1); or]*

19 [(c) *If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 (1). This*
20 *paragraph does not apply to an optometrist who qualifies as a "frontier rural practitioner," as defined*
21 *by the Office of Rural Health.]*

22 **A resident or nonresident individual who is certified as eligible under ORS 442.561,**
23 **442.562, 442.563 or 442.564 or section 3 of this 2025 Act is entitled to the tax credit described**
24 **in ORS 315.613, regardless of whether the individual is a member of the hospital medical**
25 **staff, if:**

26 **(1) The individual is:**

27 **(a) A physician licensed under ORS chapter 677;**

28 **(b) A physician associate licensed under ORS 677.505 to 677.525;**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 (c) A nurse practitioner licensed under ORS 678.375 to 678.390;

2 (d) A certified registered nurse anesthetist licensed under ORS 678.279;

3 (e) A dentist licensed under ORS chapter 679;

4 (f) An optometrist licensed under ORS 683.010 to 683.340; or

5 (g) A pharmacist licensed under ORS chapter 689; and

6 (2) The Office of Rural Health certifies that the individual is engaged for at least 20 hours
7 per week, averaged over the month, during the tax year in a rural practice and:

8 (a) If a physician or physician associate, can cause a patient to be admitted to the hos-
9 pital;

10 (b) If a certified registered nurse anesthetist, is employed by or has a contractual re-
11 lationship with one of the hospitals described in ORS 315.613 (3); or

12 (c) If an optometrist, has consulting privileges with a hospital listed in ORS 315.613 (3).
13 This paragraph does not apply to an optometrist who qualifies as a “frontier rural practi-
14 tioner,” as defined by the Office of Rural Health.

15 **SECTION 2.** ORS 315.619 is amended to read:

16 315.619. A member of the medical staff of a type C hospital who meets the requirements of ORS
17 315.616 [(1) and] (2)(a) is entitled to the tax credit described in ORS 315.613 if:

18 (1) The hospital is isolated due to geographic conditions, complies with rules relating to emer-
19 gency response and is subject to such other special factors as the Office of Rural Health may pre-
20 scribe; and

21 (2) The hospital is designated by the Office of Rural Health as being subject to particular
22 problems in recruiting and retaining medical staff and is located in an area that is medically
23 underserved.

24 **SECTION 3.** The amendments to ORS 315.616 by section 1 of this 2025 Act apply to tax
25 years beginning on or after January 1, 2026.

26 **SECTION 4.** The Office of Rural Health shall establish criteria for certifying individuals
27 who are pharmacists licensed under ORS chapter 689 as eligible for the tax credit authorized
28 by ORS 315.616. Upon receiving the individual’s application for the credit and upon a finding
29 that the applicant is or will be providing pharmacist services to one or more rural commu-
30 nities and otherwise meets the eligibility criteria established by the office, the office shall
31 certify the individual as eligible for the tax credit authorized by ORS 315.616.

32 **SECTION 5.** This 2025 Act takes effect on the 91st day after the date on which the 2025
33 regular session of the Eighty-third Legislative Assembly adjourns sine die.

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